



Proskauer Rose LLP Eleven Times Square New York, NY 10036-8299

Mark D. Harris  
Member of the Firm  
d +1.212.969.3530  
f 212.969.2900  
MHarris@proskauer.com  
www.proskauer.com

September 29, 2024

**Via ECF**

The Honorable Jennifer H. Rearden  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: United States v. Martin Handler, 23 Cr. 004 (JHR)

Dear Judge Rearden:

We respectfully submit this letter in response to the Court's Order (ECF 483) directing Mr. Handler to provide a description of the proposed testimony of Minister Sharinatl Ingram-Arrington and Pearl Handler. In the event the Court denies Mr. Handler's motion to declare the government in breach of the parties' plea agreement, we expect the witnesses to testify as set forth below.

Minister Ingram-Arrington is the principal of Beanstalk Childcare Academy and a long-time colleague of Mr. Handler. As the Court is aware, in June 2024 she submitted a letter in support of Mr. Handler for sentencing. Minister Ingram-Arrington would like to elaborate on some of the topics in her letter, including Mr. Handler's efforts to improve the childcare centers that he ran through physical improvements to the facilities, teacher retention, and program upgrades, and the tremendous impact those efforts had on the community. In addition, after Mr. Handler's upcoming sentencing became known to the community, Beanstalk families reached out to express support for Mr. Handler and to share personal stories of his generosity and commitment to the children. On behalf of the families, she would like to share those stories with the Court.

Pearl Handler, Mr. Handler's eldest daughter, submitted a letter in April 2024 to the Court. She would also like to elaborate on some of the topics in her letter and provide an update covering the last six months, addressing her father's post-plea acceptance of responsibility, commitment to repaying his debt to society, and efforts to start a new chapter in his life. We believe the testimony of both will help the Court evaluate the sentencing factors under § 3553(a).

We thank the Court for its consideration.



The Honorable Jennifer H. Rearden  
September 29, 2024  
Page 2

Respectfully submitted,

/s/ Mark Harris

Mark Harris

Hadassa Waxman

*Counsel to Martin Handler*

cc: Daniel Wolf, AUSA  
Stephanie Simon, AUSA  
Catherine Ghosh, AUSA